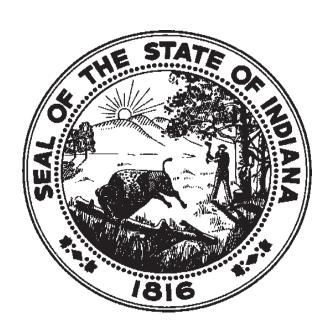
Fuel Tax Application Form



Indiana Department of Revenue

Fuel Tax Section

December 2003



Indiana Department of Revenue Fuel Tax License Application

FT-1 State Form 46297 12-03 This application must be accompanied by a completed Fuel Tax Surety Bond, Irrevocable Standby Letter of Credit (subject to Departmental format) or Cash Bond, and a current financial statement or beginning balance sheet, if applicable. (Please print legibly or type the information on this application)

License #	
Effective Date	

12-03	(Flea	se print legibly of type the	e illioilliation on	тіїѕ арріісацогі)	Effe	ective Date
Contact	the Depart			ER INFORM		ng this application.
1. Owner name, legal	partnership nam	e, corporate name or other	er entity name		2. Federal Iden	tification Number (FEIN)
3. Business Trade Nar	ne or D/B/A			4. Name of Cor	ntact Person (Owne	er, Partner or Corporate Officer)
5. Business Location (P.O. Box canno	be used as a business	location address	s)		
O.Ma'llan addasa		Cit	У	State	Zip	County
6. Mailing address				•		
7. Business Location T	elephone Numb	er 8. Fax Numbe	, 	State	Zip Mail Address	County
()	oropriorio rvarrio	()	51	0.21	viaii / idai 655	
		ered for any Indiana tax u fication Number (TID):	under this			
11. Check the type of	organization of	his business Sol	e Proprietor	Partn	ership	NAICS Code: #
Corporation Fe	d. Govt.	LLC LLP following questions:	Other Gov	t. Other .		<u></u>
A. State of Incorpora	tion B. Date	of Incorporation	111		C. S	tate of Commercial Domicile
		<u> </u>	nth Day	Year		
D. If not incorporated	Lin Indiana ente	er		F	. Accounting period	d , , , , , ,
the date authorize		s LLL			year ending date	
in Indiana.		Month Day	Yea	r		Month Day
13. Owner, Partners of	r Officers (Attac	ch additional sheets if ne	ecessary)			
Social Security	Number	Last Name, First Name,	, MI	Title Stree	t Address City	State Zip
14. License Type - Pla	ce an "X" in the	box next to the license	type(s) for whic	h you are applyir	ng.	
Terminal Ope Fee Amt \$3		Supplier Fee Amt \$500.00	Permissive Fee Amt \$		Aviation Fuel Dea Fee Amt \$15.00	aler Importer Fee Amt \$200.00
Exporter Fee Amt \$20		Transporter Fee Amt \$50.00	Blender No Fee Re	equired	Eligible Purchase No Fee Required	
Gasoline Dis		Dil Inspection Distributor Fee Amt \$100.00	Dyed Fuel No Fee Re		Marina Fuel Deal Fee Amt \$15.00	er Gasohol Blender No Fee Required
15. Reason License N	eeded					
☐ New Busine	ss D Purchas	e of Existing Business	Purchased from	n whom		Other

	(\$ 500.0	SPECIAL FUEL 00 Registration	Fee)		
When applying for a Special F be processed if Section Q is		e, you must also com	plete Se	ction Q of this application. Your L	icense will not
Indiana Terminal Location(s)	Terminal	Number of	NI-	If tanks are leased	Total Terminal
Address, City, State, Zip Code	Code	Storage Tanks	Na	ame and Address of Lessee	Storage Capacity
Г	Taxable	e Special Fuel		Nontaxable Spec	
	(#1 Diesel F	uel, #2 Diesel Fuel)		(#1Dyed Diese	l Fuel)
2. Annual Estimated Taxable Gallons					
3. To calculate bond amount: Total (The bond amount must be in a				•	\$.00
SE	CTION C: SPEC				
	-	0.00 Registration		•	
when applying for a Special not be processed if Section C		lier's License, you mu	ist also c	complete Section Q of this applica	tion. Your License will
 Terminal Location(s) Address, City, State, Zip Code 	Terminal Code	Number of Storage Tanks	Na	If tanks are leased ame and Address of Lessee	Total Terminal Storage Capacity
riadioso, ony, olato, zip oodo	0000	eterage raime		4.14 / 144.000 0. 200000	Cicrago Capacity
	Tarrela	. 0		No stoughte One	etal Paral
		e Special Fuel uel, #2 Diesel Fuel)		Nontaxable Spe (#1Dyed Diese	
2. Annual Estimated Taxable Gallons					
3. To calculate bond amount: Total (The bond amount must be in a					\$.00
	CTION D: SPE				
		0.00 Registrat			
Indiana Terminal Location(s) Address Gits State Zin Code	Terminal	Number of		If tanks are leased	Total Terminal
Address, City, State, Zip Code	Code	Storage Tanks	N	ame and Address of Lessee	Storage Capacity
2. A bond in the amount of \$200	0.00 is required for	a Terminal Opera	tor's Li	cense.	\$ 2000.00
		: SPECIAL FU			
	•	0.00 Registrati	on Fe	e)	
List the states from which you plan	•				
A.	В.	C.		D.	
		e Special Fuel Fuel, #2 Diesel Fuel)		Nontaxable Spec (#1 Dyed Diese	
2. Annual Estimated Taxable Gallons					
3. To calculate bond amount:	Total Annual Estimat	ted Taxable Gallon	s ÷ 6 ×	\$.16 = Bond Amount Require	
(The bond amount must be in	an amount equal to	at least 2 months	liability,	but not less than \$2,000.00.)	\$.00

	SECTION F: SPECIAL FUEL EXPOR (\$ 200.00 Registration Fee)	RTER	
1.	List the states to which you plan to export fuel.		
	A. C.	E.	
	B. D.	F.	
2.	You must also submit, with this application, a copy of the license(s) from each of the	he destination jurisdictio	ns listed above.
3.	A Bond in the amount of \$2,000.00 is required for an Exporter's License.		\$ 2000.00
	SECTION G: SPECIAL FUEL TRANSPO (\$ 50.00 Registration Fee)	ORTER	
1.	Do you transport fuel in vehicles with a capacity greater than 5,400 gallons? YES / NO	If Yes, how many?	
2.	Do you transport fuel in vehicles with a capacity of 5,400 gallons or less? YES/NO	If yes, how many?	
3.	Do you transport fuel by another manner other than truck? YES / NO If yes, indicate the meth	od of transport: Barge	Pipeline
4.	A Bond in the amount of \$2,000.00 is required for a Transporter's License.		\$ 2000.00
	SECTION H: SPECIAL FUEL BLEND (No Fee Required)	DER	
	Blender		
1.	Do you blend or plan to blend non-taxable fuels with taxable special fuels? YES / NO		
2.	What fuel types do you blend?		
3.	List the location(s) where you blend fuel and the storage capacity of the tanks.		
	Location - City, State, Zip	Tank Capacity	
	Estimate the total number of taxable gallons to be blended each calendar year.	gallons	
N	o bond is required for a Blender's License. SECTION I: DYED FUEL USER (No Fee Required)		
	Dyed Fuel User		
1.	Do you use dyed fuel in a motor vehicle? YES / NO		
2.	List all types of motor vehicles using dyed fuel		
3.	List the location(s) where you store dyed fuel and the storage capacity of the tanks.		
[Location - City, State, Zip	Tank Capacity	
	Estimate the number of taxable gallons of dyed fuel to be consumed each calendar year	9	allons
No	bond is required for a Dyed Fuel Users License.		

	SECTION J: SPI		LIGIBLE PURCH/ Fee required)	ASER AUTHORIZATION	ı
1.	Indicate the annual estimated taxable gallon	s you purchase.	g	allons	
2.	Indicate the name and address of each of ye	our suppliers (Attach	additional sheets if nece	essary)	
	Supplier's Name		Supplier's Address		
3.	To calculate bond amount: Annual Est (The bond amount must be in an amou			-	\$.00
	SI		ASOLINE DISTRIE 0 Fee Required)	BUTOR	
	Are you importing Gasoline?	YES / NO	From what state(s):		
	2. Are you exporting Gasoline?	YES / NO	To what state(s):		
	Do you operate service stations in Indiana	a? YES / NO	Number of service state	tions:	
	4. Do you operate bulk storage facilities in Ir	ndiana? YES/NO	Number of bulk storage	e facilities operated:	
	If you answered yes to any of the above quefuel stored and storage capacity of each local Indicate Annual Estimated Taxable Gallonage	ation.			zip code, type of
		Gasoline/Gasoho	ol/Aviation Gas/Alcohol	Jet Fuel/Kerose	ene
	A. Total Receipts				
	B. Non-Taxable Disbursement				
	C. Taxable Gallons				
7.	To calculate bond amount: Annual Est (The bond amount must be in an amount				
					\$.00
	SEC		NSPECTION DISTORMENT OF THE REPORT OF THE RE	TRIBUTOR	
1.	Indicate Annual Estimated Taxable Gallonage	•		only)	
		Gasoline/Gasoho	l/Aviation Gas/Alcohol	Jet Fuel/Kerose	ne
	A. Total Receipts				
	B. Non-Taxable Disbursement				
	C. Taxable Gallons				
2	. To calculate bond amount: Annual Es	timated Taxable G	allons Line 1 ÷ 4 × \$ 0	08 - Bond Amount Required	

(The bond amount must be in an amount equal to at least 3 months liability, but not less than \$2,000.00.)

.00

SECTION M: AVIATION FUEL DEALER (\$ 15.00 Fee Required)							
1. Do you own or operate an airfield? YES/NO If yes, indicate the location:							
2. Do you own planes? YES/NO If yes, how many:							
3. Do you service other planes? YES/NO							
4. What is your gasoline storage capacity? Gallons.							
5. Name of your fuel supplier(s):							
6. Estimated number of gallons that you will purchase during the first year of your permit:							
No bond is required for an Aviation Dealer.							
SECTION N: MARINA FUEL DEALER (\$ 15.00 Fee Required)							
Do you own or operate a marina or boat livery? YES/NO If yes, indicate the location: Do you own motorboats? YES/NO If yes, how many:							
2. Do you own motorboats? YES/NO If yes, how many: YES/NO YES/NO							
4. What is your gasoline storage capacity? Gallons							
5. Name of your fuel supplier(s): ———————————————————————————————————							
6. Estimated number of gallons that you will purchase during the first year of your permit:							
No bond is required for a Marina Dealer.							
SECTION O: PETROLEUM SEVERANCE (No Fee Required)							
1. Estimated Annual Barrels:							
No bond is required for a Petroleum Severance Permit.							
SECTION P: GASOHOL BLENDER (No Fee Required)							
1. Estimated Annual Gallons:							
No bond is required for a Gasohol Blender Permit.							

		ECTION AGREEME s and Permissive S	
1. Check one of the following:			
I choose Option 1 and agree to treat a received in Indiana, and will collect the			r export into Indiana as if they were
I choose Option 2 and enter into a tax department guidelines.	precollection agreement with	n the following Importer(s). I I	nave notified customers according to
If choosing Option 2, complete the the Indiana tax. Attach additional		r each company from whi	ch you have elected to collect
I choose Option 3 and will not be be co	ollecting tax on any imports.	I have notified customers acc	ording to department guidelines.
Supplier / Permissive Supplier Signature	Title	Date	Daytime Phone Number
2. Importer Information:			
Name		License Number	
Address		Federal Identification Num	ber
City	State	Zip	
As an Importer of undyed special fuel into Indiana in accordance with Indiana law.	a, I agree to be a party to thi	s tax precollection agreement	t and to pay all tax due to the supplier
Importer Signature	Title	Date	Daytime Phone Number
	SECTION R: \((Option		
This is a waiver of the right of confidentiality of the code 6-8.1-7-1. This waiver authorizes the Depart company and amounts reported by those custom. This waiver permits the Indiana Department of this company.	rtment of Revenue to give informers or suppliers. evenue to disclose information	formation from those tax return from tax returns filed by the	rns to a customer or supplier of this is company to a customer or supplier
This waiver may be cancelled by an authorized r Indiana Department of Revenue in writing of the		ny advising the Administrator	of the Returns Processing Division of the
Taxpayer or Authorized Agent's Signature		Name of License Holder (s	same as indicated on license)
			()
Typed or Printed Name Title		Date	(Area Code) Business Phone Number
(This sec	SECTION S: SIGNATION S: SIGNATION SECTION SECT	GNATURE eted by all applicant	ts)
I do hereby certify under penalty of perjury best of my knowledge and is a complete a			
Signature	Title	Date	Phone Number
This application must be signed by the owner,	general partner or corporate	e officer before it will be p	rocessed by the Department.
For more information regarding this application, yo documentation and application fees to:	ou may contact the Departme	ent at (317) 615-2625. Mail c	ompleted application, all relevant
and approach 1000 to.	Indiana Departmen Fuel Tax, Bonds and L P.O. Box (Indianapolis, IN	icensing Section	

Indiana Department of Revenue Instructions for completing Fuel Tax License Application Form FT-1

General Information

Form FT-1 is the license application to be used when registering with the Indiana Department of Revenue, Fuel Tax Section, for Special Fuel and Gasoline licensing requirements or a combination of both. This form also allows you to add a new license type to an existing registered location in the event your business activities expand. This application is separated by license type. The following table indicates which sections you must complete depending upon the type of licenses you wish to obtain:

License Types: Complete Sections:

Special Fuel Supplier	A, B, D, E, F, G, H, Q, R, S
Special Fuel Permissive Supplier	A, C, D, Q, R, S
Special Fuel Terminal Operator	A, D, R, S
Special Fuel Importer	A, E, R, S
Special Fuel Exporter	A, F, R, S
Special Fuel Transporter	A, G, R, S
Special Fuel Blender	A, H, R, S
Dyed Fuel User	A, I, R, S
Special Fuel Eligible Purchaser	A, J, R, S
Gasoline Distributor	A, K, R, S
Oil Inspection	A, L, R, S
Aviation Fuel Dealer	A, M, R, S
Marina Fuel Dealer	A, N, R, S
Petroleum Severance	A, O, R, S
Gasohol Blender	A, P, R, S

Note: Section R, waiver, is optional.

Important:

- ♦ All applicable questions must be answered. Failure to do so will result in a delay in processing and/or issuing your license(s).
- ♦ Please print legibly or type the information on your application.
- ♦ Any outstanding tax liabilities owed by the applicant or an owner, partner or officer will delay application approval.
- ♦ To complete the license application, follow the section by section instructions.

Section A: Taxpayer Information

All applicants must complete this section. The information requested is general taxpayer information. All requested information must be supplied.

- Name or Other Entity Name. If you are a sole proprietor, enter your last name, first name and middle initial. If you are a corporation, enter your corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. All government agencies should list their proper agency name.
- 2. Federal Employer Identification Number. Enter your Federal Employer Identification Number. According to Federal guidelines, most partnerships and all corporations are required to obtain a Federal Employer Identification Number. This number is also required whenever you withhold Federal income tax from employees, regardless of ownership type. If you have applied for a Federal Employer Identification number but have not yet received one, indicate "applied for" on this line. You may get this number by completing the Internal Revenue Service Form, SS-4. The Internal Revenue Service assigns your Federal Employer Identification Number to you.
- **3. Business Trade Name.** If you operate your business using a trade or d/b/a name, enter that name.
- **4. Contact Person.** Enter the name of a person within your organization whom the Indiana Department of Revenue may contact about fuel tax related matters.
- **5. Business Location.** Indicate the actual location of your business by providing the street address, city, state, zip code, and county. **Note:** A post office box is not acceptable as a business location address.
- **6. Mailing Address.** Indicate the **mailing** address for your business. Include the street address, post office box, city, state, and zip code.
- **7. Business Telephone Number.** Enter the telephone number of your business including the area code. If applicable, include an extension.

- **8. Fax Number.** Enter the fax number of your business including the area code.
- **9. E-mail Address.** Enter the E-mail address of someone in your business that would receive e-mail correspondence concering fuel tax matters with the Department.
- 10. Indiana Taxpayer Identification Number. The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 10-digit number as shown on the Registered Retail Merchant Certificate. If you have previously registered, enter your TID on this line.
- 11. Ownership Type. This line is used to indicate the type of ownership of your organization. You operate a Sole **Proprietorship** if you own the business as an individual. You operate a **Partnership** if you have a business partner(s) owning a portion of the business. You operate a Corporation if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an LLP or LLC if you have been given such status from the federal government and have registered through the Indiana Secretary of State's Office. You are classified as Federal Government (Federal Government) if you are a federal agency, or federally chartered organization (e.g. American Red Cross), national bank or federal credit union. You have a Government (Other Government) classification if you are a political subdivision of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, and certain volunteer fire departments when under the control of the township trustee. Other entities are all other ownership types. Indicate what "other" organization you are registering for.
 - **NAICS Code.** Included in this packet is a North American Industrial Classification System list categorizing business types. Examine the codes and list the one that best suits your business activities.
- **12.** Corporation Information. This information is to be completed only if you are a foreign or domestic corporation.
 - **A. State of Incorporation** is the state where your Articles of Incorporation are filed.
 - **B. Date of Incorporation** is the date you incorporated.

- **C. State of Commercial Domicile** is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.
- **D. Enter the date you were authorized to do business in Indiana.** Authorization to do business in Indiana must be obtained from the Indiana
 Secretary of State's Office. The telephone number is (317) 232-6531.
- **E. Accounting Period Year Ending Date** is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is December 31st (12/31). If you are on a fiscal year, the accounting period date will be any date other than December 31st.
- 13. Name of Owner and/or Officers. List the following information regarding the owners, partners, or officers of your business. If the business is a Sole Proprietorship, enter your social security number, last name, first name, middle initial, title as owner, and home address. If the business is a Partnership, enter each general partner's social security number, name, title of the partner, and home address. If the business is a Corporation, enter the social security numbers, names of the corporate officers, titles, and home addresses. If the business is a Government Agency or other type ownership, enter social security number(s), name(s) of official officer(s), title(s), and home address(es). Social security numbers are required in accordance with IC 4-1-8-1. Affiliates of the registering entity listed on Line 3 must provide the federal identification number, its entity name and address as well as the names, addresses and social security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.
- **14.** License Type. Indicate which license type(s) you are applying for by placing an "X" in the applicable box(es). You may apply for more than one (1) license type per application.
- 15. Reason License Needed. All applicants must complete this section. Indicate if this is a new business or the purchase of an existing business. Include the name of the person from whom you purchased the business. If the reason is other, indicate reason.

Any time a company changes ownership or obtains a new Federal Employer Identification number, a new license is required.

Section B: Special Fuel Supplier's License

This section must be completed if you wish to apply for a Supplier's License. A Supplier is a person who 1) imports or acquires immediately upon import into Indiana special fuel via pipeline or marine vessel from another state into a terminal in Indiana; 2) imports special fuel into Indiana from a foreign country; 3) produces, manufactures or refines special fuel in Indiana; or 4) owns special fuel in the pipeline and terminal distribution system in Indiana and is subject to the general taxing or police jurisdiction of Indiana, and in any case is also registered under Section 4101 of the Internal Revenue Code.

Note: Licensed Suppliers are required to remit taxes due to the Department by Electronic Funds Transfer (EFT). The EFT paperwork will be forwarded to you upon receipt of your completed application or you can contact the department to request that it be sent to you by calling (317) 615-2695.

- 1. Indiana Terminal Locations. Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at the terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. Note: A post office box number is not acceptable as a terminal address.
- 2. Annual Estimated Taxable Gallons. Indicate your annual estimated taxable gallons for "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)" and "Nontaxable Special Fuel (#1 Dyed Diesel Fuel)".
- 3. Bond. Estimate the annual (12 months) taxable gallons. Divide the amount by six (6) to determine your two (2) months average taxable gallons. Multiply the two (2) months average taxable gallons by the current tax rate of \$.16 (16 cents) per gallon to determine the bond amount required.

Note: A licensed Supplier does not have to apply for any other license type. Once you obtain a Supplier's license, you are automatically qualified to operate as a Terminal Operator, Transporter, Importer, Exporter or Blender. Suppliers who operate terminals will be required to file the terminal operator's monthly report, Form SF-501. A current financial statement, beginning balance sheet or year-end statement must accompany this application.

Section C: Special Fuel Permissive Supplier's License

This section must be completed if you wish to apply for a Permissive Supplier's license. A Permissive Supplier is any person who does not meet the geographical jurisdictional connections to Indiana required of a Supplier, but who holds an inventory position in a federally qualified terminal located outside of Indiana and who is registered under Section 4101 of the Internal Revenue Code.

Note: Licensed permissive suppliers are required to remit taxes due to the department by Electronic Funds Transfer (EFT). The EFT paper work will be forwarded to you upon receipt of your completed application or you can contact the department to request that it be sent to you by calling (317) 615-2695.

- 1. **Terminal Locations.** Indicate the physical location of each terminal. Include the terminal codes and the number of storage tanks at each terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. **Note:** A post office box number is not acceptable as a terminal address.
- 2. Annual Estimated Taxable Gallons. Indicate your annual estimated taxable gallons for "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)" and "Nontaxable Special Fuel (#1 Dyed Diesel Fuel)".
- 3. Bond. Estimate the (12 months) annual taxable gallons. Divide the amount by six (6) to determine your two (2) months average taxable gallons. Multiply your two (2) months taxable gallons by the current tax rate of \$.16 (16 cents) per gallon, to determine the bond amount required.

Note: A Permissive Supplier must apply for a Transporter's, Exporter's or Blender's License if they wish to transport, export, or blend special fuel. A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section D: Special Fuel Terminal Operator's License

This section must be completed if you wish to apply for a Terminal Operator's license. A Terminal Operator is a person (other than a supplier) who, by ownership or contractual agreement, is charged with the responsibility and physical control over the operation of the terminal.

- 1. **Terminal Location**. Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at each terminal location. If any of the tanks are leased, you must list the name and address of each lessee. Indicate the total storage capacity within each terminal. **Note:** A post office box number is not acceptable as a terminal address.
- **2. Bond.** A bond in the amount of \$2,000.00 (two thousand dollars) is required for a Terminal Operator's License.

Note: A current financial statement, beginning balance sheet or year-end statement must accompany this application.

Section E: Special Fuel Importer's License

This section must be completed if you wish to apply for an Importer License. An Importer is a person (other than a Supplier or Permissive Supplier) who wishes to cause undyed special fuel to be delivered into Indiana on the person's own behalf, for the person's own account or for resale to an Indiana purchaser. If the special fuel is for resale to an Indiana purchaser, then the fuel must be transported from another state by truck, pipeline, or barge into storage facilities other than qualified terminals.

- 1. List the states from which you plan to import into Indiana.
- 2. Annual Estimated Taxable Gallons. Indicate your annual (12 months) estimated taxable gallons for the "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel)" and "Nontaxable Special Fuel (#1 Dyed Diesel Fuel)."
- **3. Bond.** Estimate the annual (12 months) taxable gallons from sales to Indiana customers. Divide the amount by six (6) to determine your two (2) months average taxable gallons. Multiply your two (2) months average taxable gallons by the current tax rate of \$.16 (16 cents) per gallon to determine the required bond amount.

Note: A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section F: Special Fuel Exporter's License

This section must be completed if you wish to apply for an Exporter's License. An Exporter is any person, (other than a supplier) who purchases special fuel in Indiana for the purpose of transporting or delivering the fuel to another state or country. Each person engaged in business in Indiana as an Exporter must be licensed in the destination jurisdiction either to collect and remit special fuel taxes in that jurisdiction or to deal in tax free special fuel in that jurisdiction.

- 1. **Export States.** List the states to which you plan to export special fuel.
- 2. **Destination State Licenses.** You must also submit with this application, a copy of the license(s) authorization card from the destination jurisdictions to which you are exporting special fuel. An Exporter's license will not be issued without this information.
- **3. Bond.** A bond in the amount of \$2,000.00 is required for this license.

Note: A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section G: Special Fuel Transporter's License

This section must be completed if you wish to apply for a Transporter's License. A Transporter is defined as any person, (other than a supplier) who wishes to transport special fuel by whatever manner (i.e. truck, barge, rail, pipeline) from a point outside Indiana to a point inside Indiana, or from a point inside Indiana to a point outside Indiana. Regardless of whether the person is engaged for hire in interstate commerce or for hire in intrastate commerce, they must obtain a Transporter's license prior to doing so.

- **1-3.** Complete questions 1 through 3
- **4. Bond.** A bond of \$2,000.00 is required for a Transporter's license.

Note: A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section H: Special Fuel Blenders

This section must be completed if you wish to apply for authorization from the Department to become a Special Fuel Blender. A Blender is a person who engages in the process of blending. Blending is the mixing of one (1) or more petroleum products, with or without product if the product obtained by the blending is capable of use in the generation of power for propulsion of a motor vehicle, an airplane, or a motorboat.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

- 1. Are you blending or do you plan to blend non-taxable fuel with taxable fuels? Circle Yes or No on the application.
- 2. If you circled Yes, enter the types of fuel you plan to blend.
- **3.** List the location(s) and tank capacity where you blend fuel.
- **4.** Estimate the total number of annual (12 months) **taxable** gallons to be blended each year.

Section I: Dyed Fuel Users

A Dyed Fuel User is a person who qualifies for the federal diesel fuel tax exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on highways with dyed fuel in the fuel supply tank. **No fee or bond is required.**

- 1. Do you use dyed fuel in a motor vehicle? Circle Yes or No on the application.
- 2. If you circled Yes, list all types of motor vehicles using dyed fuel.
- **3.** List the locations where you store dyed fuel and the storage capacity of the tanks.
- **4.** Estimate the annual number (12 months) of taxable gallons of dyed fuel consumed each year.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

Section J: Special Fuel Eligible Purchaser's Authorization

This section must be completed if you wish to apply for authorization from the Department to become an Eligible Purchaser. An Eligible Purchaser, upon authorization from the Indiana Department of Revenue, may make an election to postpone paying the tax due to their Supplier until the date the Supplier is required to pay the tax to the Department. To become an Eligible Purchaser, you must meet the following requirements:

- Must be licensed and in good standing as a Special Fuel Dealer or Special Fuel User as of July 1, 1993;
- Must have purchased at least 240,000 taxable gallons of special fuel in each of the two (2) preceding years; and/ or
- Must meet financial responsibility and bonding requirements.
- **1.** Indicate the estimated annual taxable gallons you purchase.
- 2. Indicate the name and address of each of your supplier(s).
- 3. Bond. Estimate your annual (12 months) taxable gallons. Divide the amount by six (6) months to determine your two (2) months average taxable gallons. Multiply your two (2) month average taxable gallons by the current tax rate of \$.16 (16 cents) per gallon, to determine the bond amount required.

Note: An Eligible Purchaser must remit the tax due to all Suppliers by Electronic Funds Transfer (EFT). If you should have any questions concerning Electronic Funds Transfer (EFT), you may contact the department at (317) 615-2695. A current financial statement, beginning balance sheet or year-end report must accompany this application.

Section K: Gasoline Distributor's License

A **Gasoline Distributor** is a person who:

 First receives gasoline in Indiana and subsequently distributes such gasoline to other commercial accounts by tank car, tank truck, or transport; and/or • Purchases, or otherwise has transferred, gasoline which is imported into Indiana by a person not licensed as a gasoline distributor, via tank car, tank truck, or transport or first receives gasoline which is withdrawn from a pipeline, terminal, barge or refinery.

"Gasoline" is defined as all products commonly or commercially known or sold as gasoline, including casing head and absorption or natural gasoline, regardless of their classifications or uses. Therefore, "gasoline" is regular gasoline, unleaded gasoline, gasohol (regardless of the percentage of alcohol additives), natural gasoline, aviation gasoline and some racing gasoline.

Complete questions 1 through 5 on the application to indicate the type of business activities operated in Indiana to be covered by this license.

On questions 1 through 5, if you answered Yes to any question, indicate the location, storage capacity, and type of fuel stored for each location.

- **6.** Complete lines A through C to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.
- **7. Bond.** Estimate the annual (12 months) total taxable gallons. Divide this amount by four (4) to determine your three (3) months taxable gallons. Multiply the three months' total by eighteen cents (\$0.18) to determine the bond amount required. If your monthly tax liability will exceed \$10,000.00 (ten thousand) you will be required to file by EFT.

Note: A current financial statement, beginning balance sheet or year-end report must be filed with this application.

Section L: Oil Inspection Distributor

This section must be completed if you wish to apply for an Oil Inspection Distributor license. Oil inspection fees are imposed on gasoline, jet fuel, kerosene, naptha, distillates, range oil, stove oil, #1 fuel oil, #1 heating oil, #1 diesel fuel, K-1 and K-2. You must apply for an oil inspection distributor license if you distribute any of the above-mentioned products except gasoline. If you hold an Indiana Gasoline Distributor's license, you are automatically registered as an oil inspection distributor.

1. Complete lines A through C to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.

2. Bond. Estimate the annual (12 months) taxable gallons. Divide this amount by four (4) to determine three (3) months taxable gallons. Multiply the three month's totals by \$.008 to determine the bond amount required.

Note: A current financial statement, beginning balance sheet or year-end report must be filed with this application.

Section M: Aviation Fuel Dealer

Any person located at an airport in Indiana who sells gasoline at such airport for the exclusive purpose of propelling aircraft engines and who delivers the gasoline directly into the fuel supply tank of the aircraft, may apply for an Aviation Fuel Dealer Permit.

The permit holder:

- ♦ Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- ♦ Agrees to purchase gasoline from such distributor, free of the gasoline tax, under the authority of the certificate;
- ◆ Agrees to pay the gasoline tax if the gasoline is purchased from any person who is not a Licensed Gasoline Distributor; and
- ♦ Agrees not to sell gasoline purchased under the permit authority for use other than to propel an aircraft engine.

Complete questions 1 through 6.

Section N: Marina Fuel Dealer

Any person operating a marina facility (i.e. marina or boat livery), on Lake Michigan or the Ohio River, who sells gasoline at that facility for the exclusive purpose of propelling motorboat engines, and delivers the gasoline directly into the fuel supply tanks of motorboats, may apply for a Marina Fuel Dealer's Permit.

The permit holder:

- ♦ Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- ♦ Agrees to purchase gasoline from such distributor free of the gasoline tax, under the authority of the certificate;
- ♦ Agrees to pay the gasoline tax if the gasoline is purchased from any person who is not a Licensed Gasoline Distributor; and
- ♦ Agrees not to sell gasoline purchased under the permit authority for use other than to propel a motor boat engine.

Complete questions 1 through 6.

Section O: Petroleum Severance

This section is to be completed by all purchasers of petroleum products or gatherers of petroleum products who transport such products from the place of production. The purchaser or gatherer is imposed with the responsibility to make reports of the severence of petroleum products from the land and the payment of the tax thereupon for and on behalf of the owner or producer of the products as their interests may be.

1. Total of barrels or units purchased or gathered from the ground.

Section P: Gasohol Blender

A Gasohol Blender's Permit is required to blend alcohol or other non-taxable products with tax paid gasoline.

1. Indicate the estimated total number of gallons of non-taxable product to be blended with gasoline.

Section Q: Tax Precollection Agreement

All Suppliers and Permissive Suppliers who are selling special fuel for import into Indiana must complete this section. You must select Option 1, Option 2 or Option 3.

- 1. Check one of the options. You may *only* select one option. If Option 2 is selected, complete the importer information for each importer from whom you are going to collect tax. Attach additional sheets if necessary.
- **2. Importer information:** This table is to be completed for each importer from whom you have elected to collect the tax.

Section R: Waiver (Optional)

This section should be completed if you wish to give the Department permission to share tax return information with your fuel provider/customer to resolve reporting discrepancies. This waiver may apply to all license types held by the taxpayer. The waiver is an optional form. You are not required to complete this section. If you do not sign the waiver, you may be contacted and requested to send additional information concerning your return in the event of reporting discrepancies.

Section S: Signature

The application must be signed and dated by the owner, general partner, or a corporate officer listed in Section A of this application. You must also include the person's title and a phone number at which this person may be reached. Your application will not be processed without a signature.

Additional Information

Some of the license types for which this application is being filed require a surety bond, cash bond or letter of credit. To determine the required bond amount, check the license type(s) for which you are applying. This figure must be rounded to the nearest thousand-dollar amount. If submitting a letter of credit, contact the Department for specific guidelines which must be followed. If submitting a cash bond, contact the department for the proper form. All special fuel types may be included on one bond form. The bond should indicate each license type and the amounts being covered. A separate bond is required for the gasoline license types.

Note: All bonds must be completed, signed and notarized with a Power of Attorney attached before any license(s) can be issued.

Stop!! Before you submit your license and bonding information, have you:

- Completed all required sections of the license application?
- ♦ Enclosed a check payable to the Indiana Department of Revenue, if applicable?
- ♦ Signed and dated the application?
- Enclosed an executed surety bond, letter of credit or cash bond equal to the amount required for each license type, if applicable?
- Enclosed a current financial statement, beginning balance sheet, or year end report?

Mail the completed application, surety bond, letter of credit, or cash bond form, current financial statement and the applicable license fee(s) to:

Indiana Department of Revenue Fuel Tax Bonds & Licensing Section P.O. Box 6114 Indianapolis, IN 46206-6114

For additional information or assistance in completing this application, please contact the department at the above address, email us at fetax@dor.state.in.us, or call us at (317) 615-2625.

Indiana Department of Revenue North American Industry Classification System (NAICS) (Revised 12/99)

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four (4) different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. For additional NAICS activity codes, you may view our web site at:

http://www.state.in.us/dor/

cotton, sugar cane, hay, peanut, sugar

Code		Code		Code	
	modation, Food Services and	112000	Animal Production	234900	Other Heavy Construction
	g Places (720000)	112111	Beef Cattle Ranching & Farming	235000	Special Trade Contractors
721000	Accommodation	112112	Cattle Feedlots	235110	Plumbing, Heating, & Air-Conditioning
721110	Hotels (except casino hotels) and Motels	112120	Dairy Cattle & Milk Production		Contractors
721110	Casino Hotels	112210	Hog and Pig Farming	235500	Carpentry & Floor Contractors
721120	Bed-and-Breakfast Inns	112300	Poultry & Egg Production	235210	Painting & Wall Covering Contractors
721199	All Other Traveler Accommodation	112400	Sheep & Goat Farming	235310	Electrical Contractors
721133	RV (Recreational Vehicle) Parks &	112510	Animal Aquaculture (including shellfish	235400	Masonry, Drywall, Insulation, & Tile
721210	Recreational Camps	1.120.0	& finfish farms and hatcheries)	200100	Contractors
721310	Rooming and Boarding Houses	112900	Other Animal Production	235610	Roofing, Siding, & Sheet Metal Contractors
722000	Food Services & Drinking Places	113000	Forestry and Logging	235710	Concrete Contractors
722100	Full-Service Restaurants	113110	Timber Tract Operations	235810	Water Well Drilling Contractors
722210	Limited-Service Eating Places	113210	Forest Nurseries & Gathering of Forest	235900	Other Special Trade Contractors
722300	Special Food Services (including food		Products		
122000	service contractors & caterers)	113310	Logging	Educat	ional Services
722320	Caterers	114000	Fishing, Hunting and Trapping	611000	Educational Services
722410	Drinking Places (Alcoholic Beverages)	114110	Fishing	611110	Elementary & Secondary Schools
		114210	Hunting and Trapping	611310	Colleges, Universities and Professional
Admini	strative and Support & Waste	115000	Support Activities for Agriculture and	011010	Schools
			Forestry	611510	Technical and Trade Schools
_	ement and Remediation Services	115110	Support Activities for Crop Production	611600	Other Schools and Instruction
561000	Administrative & Support Services		(including cotton ginning, soil	011000	Cirio Scribbis and instruction
561110	Office of Administrative Services		preparation,planting & cultivating)	Finance	e and Insurance (520000)
561210	Facilities Support Services	115210	Support Activities for Animal Production	522100	Depository Credit Intermediation
561300	Employment Services	115310	Support Activities for Forestry	522100	Commercial Banking
561410 561420	Document Preparation Services Telephone Call Centers			522110	Savings Institutions
561430	Business Service Centers (including	Arts, E	ntertainment, and Recreation	522130	Credit Unions
301430	private mail centers & copy shops)	(710000	•	522190	Other Depository Credit Intermediation
561440	Collection Agencies	711000	Performing Arts, Spectator Sports, and	522200	Nondepository Credit Intermediation
561450	Credit Bureaus	111000	Related Industries	522210	Credit Card Issuing
561490	Other Business Support Services (including	711100	Performing Arts Companies	522220	Sales Financing
301430	repossession services, court reporting, &	711110	Theater Companies & Dinner Theaters	522290	Other Non-depository Credit Intermediation
	stenotype services)	711120	Dance Companies	522291	Consumer Lending
561499	All Other Business Support Services	711130	Musical Groups & Artists	522292	Real Estate Credit (including mortgage
561500	Travel Arrangement & Reservation	711190	Other Performing Arts Companies	022202	bankers and originators)
001000	Services	711210	Spectator Sports (including sports clubs &	522293	International Trade Financing
561520	Tour Operators		racetracks)	522294	Secondary Market Financing
561600	·	1	,		
	Investigation and Security Services	711300	Promoters of Performing Arts, Sports, &	1	,
561700	Investigation and Security Services Services to Buildings and Dwellings	711300	Promoters of Performing Arts, Sports, & Similar Events	522298	All Other Nondepository Credit
561700 561710	Services to Buildings and Dwellings	711300	Similar Events	1	,
561710	Services to Buildings and Dwellings Exterminating & Pest Control Services			522298	All Other Nondepository Credit Intermediation
561710 561720	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services		Similar Events Agents and Managers for Artists, Athletes,	522298	All Other Nondepository Credit Intermediation Activities Related to Credit
561710 561720 561730	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services	711410	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	522298 522300	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers)
561710 561720 561730 561740	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services	711410 711510	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers	522298 522300	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and
561710 561720 561730 561740 561790	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings	711410 711510	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar	522298 522300 523100	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage
561710 561720 561730 561740	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including	711410 711510 712100	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions	522298 522300 523100 523110	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing
561710 561720 561730 561740 561790	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and	711410 711510 712100	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation	522298 522300 523100 523110 523120	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage
561710 561720 561730 561740 561790 561900	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers)	711410 711510 712100 713000	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries	522298 522300 523100 523110 523120 523130	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing
561710 561720 561730 561740 561790	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and	711410 711510 712100 713000 713100	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades	522298 522300 523100 523110 523120 523130 523140	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage
561710 561720 561730 561740 561790 561900	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation	711410 711510 712100 713000 713100 713110	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks	522298 522300 523100 523110 523120 523130 523140 523210	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges
561710 561720 561730 561740 561790 561900 562000	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services	711410 711510 712100 713000 713100 713110 713200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries	522298 522300 523100 523110 523120 523130 523140 523210	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities
561710 561720 561730 561740 561790 561900 562000	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing	711410 711510 712100 713000 713100 713110 713200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries	522298 522300 523100 523110 523120 523130 523140 523210	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management &
561710 561720 561730 561740 561790 561900 562000	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and	711410 711510 712100 713000 713100 713110 713200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities,	522298 522300 523100 523110 523120 523130 523140 523210 523900	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice)
561710 561720 561730 561740 561790 561900 562000 Agricul 110000	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting	711410 711510 712100 713000 713100 713110 713200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling	522298 522300 523100 523110 523120 523130 523140 523210 523900	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related
561710 561720 561730 561740 561790 561900 562000 Agricul 110000	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting Corn Production	711410 711510 712100 713000 713100 713110 713200 713900	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling	522298 522300 523100 523110 523120 523130 523140 523210 523900 524000	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities
561710 561720 561730 561740 561790 561900 562000 Agricul 110000 1111000 111100	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting Corn Production Oilseed & Grain Farming	711410 711510 712100 713000 713100 713110 713200 713900	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)	522298 522300 523100 523110 523120 523130 523140 523210 523900 524000	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities Direct Life Insurance Carriers
561710 561720 561730 561740 561790 561900 562000 Agricul 110000	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting Corn Production Oilseed & Grain Farming Vegetable & Melon Farming	711410 711510 712100 713000 713100 713110 713200 713900	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) uction (230000)	522298 522300 523100 523110 523120 523130 523140 523210 523900 524000 524113 524114	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities Direct Life Insurance Carriers Direct Health & Medical Insurance Carriers
561710 561720 561730 561740 561790 561900 562000 Agricul 110000 111100 111210	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting Corn Production Oilseed & Grain Farming Vegetable & Melon Farming (including potatoes & yams)	711410 711510 712100 713000 713100 713110 713200 713900	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Iction (230000) Building, Developing, & General	522298 522300 523100 523110 523120 523130 523140 523210 523900 524000 524113 524114 524121	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities Direct Life Insurance Carriers Direct Health & Medical Insurance Carriers Property & Casualty Insurance Carriers Direct Property and Casualty Insurance Carriers
561710 561720 561730 561740 561790 561900 562000 Agricul 110000 111100 111210	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting Corn Production Oilseed & Grain Farming Vegetable & Melon Farming (including potatoes & yams) Fruit & Tree Nut Farming	711410 711510 712100 713000 713100 713110 713200 713900 Constru	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Iction (230000) Building, Developing, & General Constructing	522298 522300 523100 523110 523120 523130 523140 523210 523900 524000 524113 524114 524121	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities Direct Life Insurance Carriers Direct Health & Medical Insurance Carriers Property & Casualty Insurance
561710 561720 561730 561740 561790 561900 562000 Agricul 110000 111100 111210	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting Corn Production Oilseed & Grain Farming Vegetable & Melon Farming (including potatoes & yams) Fruit & Tree Nut Farming Greenhouse, Nursery, &	711410 711510 712100 713000 713100 713110 713200 713900 Constru 233000 233110	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Iction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing	522298 522300 523100 523110 523120 523130 523140 523210 523900 524000 524113 524114 524121 524126	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities Direct Life Insurance Carriers Direct Health & Medical Insurance Carriers Property & Casualty Insurance Carriers Direct Property and Casualty Insurance Carriers
561710 561720 561730 561740 561790 561900 562000 Agricul 110000 111100 111210	Services to Buildings and Dwellings Exterminating & Pest Control Services Janitorial Services Landscaping Services Carpet & Upholstery Cleaning Services Other Services to Building & Dwellings Other Support Services (including packaging & labeling services, and convention & trade show organizers) Waste Management and Remediation Services ture, Forestry, Hunting & Fishing Agriculture, Forestry, Fishing and Hunting Corn Production Oilseed & Grain Farming Vegetable & Melon Farming (including potatoes & yams) Fruit & Tree Nut Farming	711410 711510 712100 713000 713100 713110 713200 713900 Constru 233000 233110 233200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Iction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction	522298 522300 523100 523110 523120 523130 523140 523210 523900 524000 524113 524114 524121 524126 524130	All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Intermediation and Brokerage Investment Banking & Securities Dealing Securities Brokerage Commodity Contracts Dealing Commodity Contracts Brokerage Securities and Commodity Exchanges Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities Direct Life Insurance Carriers Direct Health & Medical Insurance Carriers Property & Casualty Insurance Carriers Direct Property and Casualty Insurance Carriers Reinsurance Carriers

$North\,American\,Industry\,Classification\,System\,(continued)$

	North A	American	Industry Classification System (con	unueu)	
Code		Code		Code	
524210	Insurance Agencies and Brokerages	513300	Telecommunications (including paging,	327210	Glass & Glass Product Manufacturing
524290	Other Insurance Related Activities	0.000	cellular, satellite, & other telecommuni-	327300	Cement & Concrete Product Mfg.
524292	Third Party Administration for Insurance		cations)	327400	Lime & Gypsum Product Manufacturing
324232	and Pension Funds	514000	Information Services & Data Processing	327900	Other Nonmetallic Mineral Product Mfg.
E24200		314000	Services	1	•
524298	All Other Insurance Related Activities	E4.4400		331000	Primary Metal Manufacturing
525000	Funds, Trusts, and Other Financial	514100	Information Services (including news	331110	Iron and Steel Mills & Ferroalloy Mfg.
	Vehicles		syndicates, libraries, & on-line Information	331200	Steel Product Manufacturing from
525100	Insurance & Employee Benefit Funds		services)	l	Purchased Steel
525910	Open-End Investment Funds (Form	514210	Data Processing Services	331310	Alumina & Aluminum Production and
	1120-RIC)			1	Processing
525920	Trusts, Estates, and Agency Accounts	Manufa	cturing	331400	Nonferrous Metal (except Aluminum)
525930	Real Estate Investment Trusts (Form	311000	Food Manufacturing		Production & Processing
	1120-REIT)	311110	Animal Food Manufacturing	331500	Foundries
525990	Other Financial Vehicles	311200	Grain & Oilseed Milling	332000	Fabricated Metal Product Manufacturing
		311300	Sugar & Confectionery Product Mfg.	332110	Forging and Stamping
Health (Care and Social Assistance	311400	Fruit & Vegetable Preserving &	332210	Cutlery and Handtool Manufacturing
(620000			Specialty Food Manufacturing	332300	Architectural and Structural Metals Mfg.
621000	Ambulatory Health Care Services	311500	Dairy Product Manufacturing	332400	Boiler, Tank, & Shipping Container Mfg.
	•	311610	Animal Slaughtering & Processing	332510	Hardware Manufacturing
621110	Offices of Physicians	311710	Seafood Product Preparation & Packaging	332610	Spring and Wire Product Manufacturing
621111	Offices of Physicians (except mental		, , , , , , , , , , , , , , , , , , , ,	332700	Machine Shops; Turned Product & Screw;
	health specialists)	311800	Bakeries & Tortilla Manufacturing	332700	
621112	Offices of Physicians, Mental Health	311900	Other Food Manufacturing (including	332810	Nut & Bolt Manufacturing
	Specialists	040400	coffee, tea, flavorings & seasonings)	332010	Coating, Engraving, Heat Treating, &
621210	Offices of Dentists	312100	Beverage and Tobacco Product Mfg.	222222	Allied Activities
621300	Offices of Other Health Practitioners	312110	Soft Drink and Ice Manufacturing	332900	Other Fabricated Metal Product Mfg.
621310	Offices of Chiropractors	312120	Breweries	333000	Machinery Manufacturing
621320	Offices of Optometrists	312130	Wineries	333100	Agricultural, Construction, & Mining
621330	Offices of Mental Health Practitioners	312140	Distilleries		Machinery Manufacturing
	(except Physicians)	312200	Tobacco Manufacturing	333200	Industrial Machinery Manufacturing
621340	Offices of Physical, Occupational &	313000	Textile Mills	333310	Commercial & Service Industry
	Speech Therapists, and Audiologists	314000	Textile Product Mills		Machinery Manufacturing
621391	Offices of Podiatrists	315000	Apparel Manufacturing	333410	Ventilation, Heating, Air-Condtioning, &
621399	Offices of All Other Miscellaneous Health	315100	Apparel Knitting Mills		Commercial Refrigeration Equipment Mfg.
02.000	Practitioners	315210	Cut and Sew Apparel Contractors	333510	Metalworking Machinery Manufacturing
621400	Outpatient Care Centers	315220	Men's & Boys' Cut & Sew Apparel Mfg.	333610	Engine, Turbine, & Power Transmission
621410	Family Planning Centers	315230	Women's & Girls' Cut & Sew Apparel Mfg.		Equipment Manufacturing
		315290	Other Cut & Sew Apparel Manufacturing	333900	Other General Purpose Machinery Mfg.
621420	Outpatient Mental Health & Substance	315990	Apparel Accessories & Other Apparel Mfg.	334000	Computer and Electronic Product Mfg.
	Abuse Centers			334110	Computer & Peripheral Equipment Mfg.
621491	HMO Medical Centers	316000	Leather & Allied Product Manufacturing	334200	· · · · · · · · · · · · · · · · · · ·
621492	Kidney Dialysis Centers	316110	Leather & Hide Tanning & Finishing	1	Communications Equipment Manufacturing
621493	Freestanding Ambulatory Surgical and	316210	Footwear Manufacturing (including rubber	334310	Audio and Video Equipment Manufacturing
	Emergency Centers		& plastic)	334410	Semiconductor & Other Electronic
621498	All Other Outpatient Care Centers	316990	Other Leather & Allied Product Mfg.		Component Manufacturing
621510	Medical and Diagnostic Laboratories	321000	Wood Product Manufacturing	334500	Navigational, Measuring, Electromedical, &
621610	Home Health Care Services	321110	Sawmills and Wood Preservation		Control Instruments Manufacturing
621900	Other Ambulatory Health Care Services	321210	Veneer, Plywood, & Engineered Wood	334610	Manufacturing & Reproducing Magnetic &
621910	Ambulance Services		Product Manufacturing		Optical Media
621990	All Other Ambulatory Health Care Services	321900	Other Wood Product Manufacturing	335000	Electrical Equipment, Appliance, &
621991	Blood and Organ Banks	322000	Paper Manufacturing		Component Manufacturing
622000	Hospitals	322100	Pulp, Paper, & Paperboard Mills	335100	Electric Lighting Equipment Manufacturing
623000	Nursing & Residential Care Facilities	322200	Converted Paper Product Manufacturing	335200	Household Appliance Manufacturing
623990	Other Residential Care Facilities	323100	Printing and Related Support Activities	335310	Electrical Equipment Manufacturing
624000	Social Assistance	323117	Book Printing	335900	Other Electrical Equipment & Component
624100	Individual & Family Services	323119	Other Commercial Printing		Manufacturing
624200	Community Food & Housing, and Emer-	324000	Petroleum and Coal Products Mfg.	336000	Transportation Equipment Mfg.
024200	vanimumin i dod or i dusina and emel-	J 1000	. J. J. Jane Grant I Todasto Inigi		
		32/110	Petroleum Refineries (including integrated)	336110	
604040	gency & Other Relief Services	324110 324120	Petroleum Refineries (including integrated) Asphalt Paving, Roofing, & Saturated	336110 336210	Motor Vehicle Manufacturing
624310	gency & Other Relief Services Vocational Rehabilitation Services	324110 324120	Asphalt Paving, Roofing, & Saturated	336210	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing
624310 624410	gency & Other Relief Services	324120	Asphalt Paving, Roofing, & Saturated Materials Manufacturing	336210 336300	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing
624410	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services	324120 324190	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg.	336210 336300 336410	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing
624410	gency & Other Relief Services Vocational Rehabilitation Services	324120 324190 325000	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing	336210 336300 336410 336510	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing
624410	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services	324120 324190 325000 325100	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing	336210 336300 336410 336510 336610	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building
624410 Informa	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000)	324120 324190 325000	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and	336210 336300 336410 336510 336610 336990	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg.
624410 Informa 511100	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries	324120 324190 325000 325100	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments	336210 336300 336410 336510 336610 336990 337000	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg.
624410 Informa 511100 511110	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers	324120 324190 325000 325100 325200	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing	336210 336300 336410 336510 336610 336990 337000 339000	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing
624410 Informa 511100 511110 511120	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers	324120 324190 325000 325100	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural	336210 336300 336410 336510 336610 336990 337000 339000 339110	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg.
624410 Informa 511100 511110 511120 511130	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers	324120 324190 325000 325100 325200 325300	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing	336210 336300 336410 336510 336610 336990 337000 339000	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing
624410 Informa 511100 511110 511120 511130 511140 511190	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers	324120 324190 325000 325100 325200	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural	336210 336300 336410 336510 336610 336990 337000 339000 339110	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg.
624410 Informa 511100 511110 511120 511130 511140 511190 511210	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers	324120 324190 325000 325100 325200 325300	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing	336210 336300 336410 336510 336610 336990 337000 339000 339110 339900	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg.
624410 Informa 511100 511110 511120 511130 511140 511190	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording	324120 324190 325000 325100 325200 325300 325410	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing	336210 336300 336410 336510 336610 336990 337000 339000 339110 339900	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing
624410 Informa 511100 511110 511120 511130 511140 511190 511210 512000	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording Industries	324120 324190 325000 325100 325200 325300 325300 325410 325500	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing Paint, Coating, & Adhesive Manufacturing	336210 336300 336410 336510 336610 336990 337000 339000 339110 339900	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing (210000)
624410 Informa 511100 511110 511120 511130 511140 511190 511210	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording Industries Motion Picture & Video Industries	324120 324190 325000 325100 325200 325300 325300 325410 325500	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing Paint, Coating, & Adhesive Manufacturing Soap, Cleaning Compound, & Toilet Preparation Manufacturing	336210 336300 336410 336510 336610 336990 337000 339000 339110 339900 Mining 211110 212110	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing (210000) Oil and Gas Extraction
624410 Informa 511100 511110 511120 511130 511140 511190 511210 512000	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording Industries Motion Picture & Video Industries (except video rental)	324120 324190 325000 325100 325200 325300 325300 325410 325500 325600 325900	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing Paint, Coating, & Adhesive Manufacturing Soap, Cleaning Compound, & Toilet Preparation Manufacturing Other Chemical Product & Preparation Mfg.	336210 336300 336410 336510 336610 336990 337000 339000 339110 339900 Mining 211110 212110 212200	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing (210000) Oil and Gas Extraction Coal Mining Metal Ore Mining
624410 Informa 511100 511110 511120 511140 511190 511210 512000 512200	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording Industries Motion Picture & Video Industries (except video rental) Sound Recording Industries	324120 324190 325000 325100 325200 325200 325300 325410 325500 325600 325900 326000	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing Paint, Coating, & Adhesive Manufacturing Soap, Cleaning Compound, & Toilet Preparation Manufacturing Other Chemical Product & Preparation Mfg. Plastics and Rubber Products Mfg.	336210 336300 336410 336510 336610 336990 337000 339110 339900 Mining 211110 212110 212200 212310	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing (210000) Oil and Gas Extraction Coal Mining Metal Ore Mining Stone Mining and Quarrying
624410 Informa 511100 511110 511120 511140 511190 511210 512000 512200 513000	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording Industries Motion Picture & Video Industries (except video rental) Sound Recording Industries Broadcasting and Telecommunications	324120 324190 325000 325100 325200 325300 325410 325500 325600 325900 326000 326100	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing Paint, Coating, & Adhesive Manufacturing Soap, Cleaning Compound, & Toilet Preparation Manufacturing Other Chemical Product & Preparation Mfg. Plastics and Rubber Products Mfg. Plastic Product Manufacturing	336210 336300 336410 336510 336610 336990 337000 339000 339110 339900 Mining 211110 212110 212200	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing (210000) Oil and Gas Extraction Coal Mining Metal Ore Mining Stone Mining and Quarrying Sand, Gravel, Clay, & Ceramic and
624410 Informa 511100 511110 511120 511140 511190 511210 512000 512100 513000 513100	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording Industries Motion Picture & Video Industries (except video rental) Sound Recording Industries Broadcasting and Telecommunications Radio & Television Broadcasting	324120 324190 325000 325100 325200 325300 325410 325500 325600 325600 326000 326100 326200	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing Paint, Coating, & Adhesive Manufacturing Soap, Cleaning Compound, & Toilet Preparation Manufacturing Other Chemical Product & Preparation Mfg. Plastics and Rubber Products Mfg. Plastic Product Manufacturing Rubber Product Manufacturing	336210 336300 336410 336510 336610 336990 337000 339110 339900 Mining 211110 212110 212200 212310	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing (210000) Oil and Gas Extraction Coal Mining Metal Ore Mining Stone Mining and Quarrying
624410 Informa 511100 511110 511120 511140 511190 511210 512000 512200 513000	gency & Other Relief Services Vocational Rehabilitation Services Child Day Care Services tion (510000) Publishing Industries Newspaper Publishers Periodical Publishers Book Publishers Database and Directory Publishers Other Publishers Software Publishers Motion Picture & Sound Recording Industries Motion Picture & Video Industries (except video rental) Sound Recording Industries Broadcasting and Telecommunications	324120 324190 325000 325100 325200 325300 325410 325500 325600 325900 326000 326100	Asphalt Paving, Roofing, & Saturated Materials Manufacturing Other Petroleum and Coal Products Mfg. Chemical Manufacturing Basic Chemical Manufacturing Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing Pharmaceutical & Medicine Manufacturing Paint, Coating, & Adhesive Manufacturing Soap, Cleaning Compound, & Toilet Preparation Manufacturing Other Chemical Product & Preparation Mfg. Plastics and Rubber Products Mfg. Plastic Product Manufacturing	336210 336300 336410 336510 336610 336990 337000 339110 339900 Mining 211110 212110 212200 212310	Motor Vehicle Manufacturing Motor Vehicle Body & Trailer Manufacturing Motor Vehicle Parts Manufacturing Aerospace Product & Parts Manufacturing Railroad Rolling Stock Manufacturing Ship and Boat Building Other Transportation Equipment Mfg. Furniture and Related Product Mfg. Miscellaneous Manufacturing Medical Equipment & Supplies Mfg. Other Miscellaneous Manufacturing (210000) Oil and Gas Extraction Coal Mining Metal Ore Mining Stone Mining and Quarrying Sand, Gravel, Clay, & Ceramic and

North American Industry Classification System (continued)

	Code	I	Code	, I	Codo
212390	Code Other Nonmetallic Mineral Mining &	541700	Code Scientific Research & Development	443000	Code Electronics and Appliance Stores
212000	Quarrying	041700	Services	443111	Household Appliance Stores
213110	Support Activities for Mining	541800	Advertising and Related Services	443112	Radio, Television, & Other Electronics
		541860	Direct Mail Advertising		Stores
	ervices (810000)	541900	Other Professional, Scientific, and	443120	Computer and Software Stores
	public administration)		Technical Services	443130	Camera and Photographic Supplies Stores
811000	Repair and Maintenance	541910	Marketing Research and Public Opinion	444100	Building Material & Garden Equipment
811110	Automotive Mechanical & Electrical Repair & Maintenance	541920	Polling Photographic Services	444110	and Supplies Dealers Home Centers
811120	Automotive Body, Paint, Interior, and	541930	Translation and Interpretation Services	444120	Paint and Wallpaper Stores
011120	Glass Repair	541940	Veterinary Services	444130	Hardware Stores
811190	Other Automotive Repair & Maintenance	541990	All Other Professional, Scientific, and	444190	Other Building Material Dealers
	(including oil change & lubrication shops		Technical Services	444200	Lawn & Garden Equipment & Supplies
	& car wash)	551000	Management of Companies and		Stores
811210	Electronic & Precision Equipment		Enterprises	445000	Food and Beverage Stores
811310	Repair and Maintenance Commercial & Industrial Machinery and	551111 551112	Offices of Bank Holding Companies Office of Other Holding Companies	445100 445110	Grocery Stores Supermarkets and Other Grocery
011310	Equipment (except Automotive &	331112	Office of Other Flording Companies	443110	(except convenience) Stores
	Electronic) Repair & Maintenance	Public	Administration	445120	Convenience Stores
811410	Home & Garden Equipment and Appliance	920000	Public Administration	445200	Specialty Food Store
	Repair & Maintenance	921000	Executive, Legislative and Other	445210	Meat Markets
811420	Reupholstery & Furniture Repair		General Government Support	445220	Fish and Seafood Markets
811430	Footwear & Leather Goods Repair			445230	Fruit and Vegetable Markets
811490	Other Personal & Household Goods	1	state and Rental and Leasing	445291	Baked Goods Stores
912000	Repair & Maintenance	(530000	,	445292 445299	Confectionery and Nut Stores
812000 812111	Personal and Laundry Services Barber Shops	531000	Real Estate	445299	All Other Specialty Food Stores Beer, Wine, and Liquor Stores
812112	Beauty Shops	531110	Lessors of Residential Buildings and	446000	Health and Personal Care Stores
812113	Nail Salons	531120	Dwellings Lessors of Nonresidential Buildings	446110	Pharmacies and Drug Stores
812190	Other Personal Care Services (including	331120	(except Miniwarehouses)	446120	Cosmetics, Beauty Supplies, & Perfume
	diet & weight reducing centers)	531130	Lessors of Miniwarehouses and Self-		Stores
812210	Funeral Homes and Funeral Services	001100	Storage Units	446130	Optical Goods Stores
812220	Cemeteries and Crematories	531190	Lessors of Other Real Estate Property	446190	Other Health & Personal Care Stores
812300	Drycleaning & Laundry Services	531210	Offices of Real Estate Agents & Brokers	447100	Gasoline Stations
812310	Coin-Operated Laundries and Drycleaners	531310	Real Estate Property Managers	447100	Gasoline Stations (including convenience stores with gas)
812320	Drycleaning and Laundry Services	531320	Offices of Real Estate Appraisers	448000	Clothing and Clothing Accessories
0.2020	(except Coin-Operated)	531390 532000	Other Activities Related to Real Estate	1.0000	Stores
812330	Linen and Uniform Supply	532000	Rental and Leasing Services Automotive Equipment Rental & Leasing	448110	Men's Clothing Stores
812910	Pet Care (except Veterinary) Services	532210	Consumer Electronics & Appliances Rental	448120	Women's Clothing Stores
812920	Photofinishing	532220	Formal Wear and Costume Rental	448130	Children's & Infants' Clothing Stores
812930	Parking Lots and Garages	532230	Video Tape and Disc Rental	448140	Family Clothing Stores
812990	All Other Personal Services	532290	Other Consumer Goods Rental	448150	Clothing Accessories Stores
Profess	ional, Scientific, & Technical	532291	Home Health Equipment Rental	448190 448210	Other Clothing Stores Shoe Stores
Service		532310	General Rental Centers	448310	Jewelry Stores
541100	Legal Services	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing	448320	Luggage & Leather Goods Stores
541110	Offices of Lawyers	532420	Office Machinery and Equipment Rental	451000	Sporting Goods, Hobby, Book, and
541190	Other Legal Services	002 120	and Leasing		Music Stores
541200	Accounting, Tax Preparation,	533110	Lessors of Nonfinancial Intangible	451110	Sporting Goods Stores
=	Bookkeeping, and Payroll Services		Assets (except Copyrighted Works)	451120	Hobby, Toy, and Game Stores
541211	Offices of Certified Public Accountants Tax Preparation Services			451130 451140	Sewing, Needlework, & Piece Goods Stores Musical Instrument & Supplies Stores
541213 541214	Payroll Services	_	us, Grantmaking, Civic,	451140	Book Stores
541219	Other Accounting Services	1	sional and Similar Organizations	451212	News Dealers and Newsstands
541300	Architectural, Engineering, and Related	813000	Religious, Grantmaking, Civic,	451220	Prerecorded Tape, Compact Disc, and
	Services		Professional, & Similar Organizations		Record Stores
541310	Architectural Services	Retail 7	Trade	452000	General Merchandise Stores
541320	Landscape Architectural Services	441000	Motor Vehicle and Parts Dealers	452110	Department Stores
541330	Engineering Services	441110	New Car Dealers	452900	Other General Merchandise Stores
541340 541350	Drafting Services	441120	Used Car Dealers	453000 453110	Miscellaneous Store Retailers Florists
541360	Building Inspection Services Geophysical Surveying & Mapping	441210	Recreational Vehicle Dealers	453210	Office Supplies & Stationery Stores
0+1000	Services	441221	Motorcycle Dealers	453220	Gift, Novelty, and Souvenir Stores
541370	Surveying & Mapping (except Geophysical)	441222	Boat Dealers	453310	Used Merchandise Stores
	Services	441229	All Other Motor Vehicle Dealers	453910	Pet and Pet Supplies Stores
541380	Testing Laboratories	441300	Automotive Parts, Accessories, & Tire	453920	Art Dealers
541400	Specialized Design Services (including	442000	Stores Furniture & Home Furnishings Stores	453930	Manufactured (Mobile) Home Dealers
	interior, industrial, graphic, & fashion	442110	Furniture Stores	453990	All Other Miscellaneous Store Retailers
541500	design) Computer Systems Design & Related	442210	Floor Covering Stores	454000	(including tobacco, candle, & trophy shops) Nonstore Retailers
341300	Computer Systems Design & Related Services	442291	Window Treatment Stores	454000	Electronic Shopping & Mail-Order Houses
541511	Custom Computer Programming Services	442299	All Other Home Furnishings Stores	454210	Vending Machine Operators
541512	Computer Systems Design Services			454311	Heating Oil Dealers
541513	Computer Facilities Management Services			454312	Liquefied Petroleum Gas (Bottled Gas)
541519	Other Computer Related Services				Dealers
541600	Management, Scientific, & Technical				

tinued)

	North A	America	n Industry Classification System (co
	Code	1	Code
454319	Other Fuel Dealers	421800	Machinery, Equipment, & Supplies
454390	Other Direct Selling Establishments -	1	Wholesalers
	Flea Markets (including door-to-door	421910	Sporting & Recreational Goods & Supplies
	retailing, frozen food plan providers, party		Wholesalers
	plan merchandise, & coffee-break service	421920	Toy & Hobby Goods & Supplies
	providers)	404000	Wholesalers
T	autation and Manakawaina	421930	Recyclable Material Wholesalers Jewelry, Watch, Precious Stone &
-	ortation and Warehousing	421940	Precious Metal Wholesalers
481000 482110	Air Transportation Rail Transportation	421990	Other Miscellaneous Durable Goods
483000	Water Transportation	421330	Wholesalers
484000	Truck Transportation	422000	Wholesale Trade, Nondurable Goods
484110	General Freight Trucking, Local	422100	Paper & Paper Product Wholesalers
484120	General Freight Trucking, Long-distance	422210	Drugs and Druggists' Sundries
484200	Specialized Freight Trucking		Wholesalers
485000	Transit and Ground Passenger	422300	Apparel, Piece Goods, & Notions
	Transportation		Wholesalers
485110	Urban Transit Systems	422400	Grocery & Related Product Wholesalers
485210	Interurban & Rural Bus Transportation	422500	Farm Product Raw Material Wholesalers
485310	Taxi Service	422600	Chemical and Allied Products Wholesalers
485320	Limousine Service	422700	Petroleum and Petroleum Products
485410	School & Employee Bus Transportation	400000	Wholesalers
485510	Charter Bus Industry	422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
485990	Other Transit & Ground Passenger	422910	Farm Supplies Wholesalers
400000	Transportation	422910	Book, Periodical, and Newspaper
486000 487000	Pipeline Transportation Scenic and Sightseeing Transportation	422320	Wholesalers
488000	Support Activities for Transportation	422930	Flower, Nursery Stock, & Florists' Supplies
488100	Support Activities for Air Transportation	122000	Wholesalers
488210	Support Activities for Rail Transportation	422940	Tobacco & Tobacco Product Wholesalers
488300	Support Activities for Water Transportation	422950	Paint, Varnish, & Supplies Wholesalers
488410	Motor Vehicle Towing	422990	Other Miscellaneous Nondurable Goods
488490	Other Support Activities for Road		Wholesalers
	Transportation		
488510	Freight Transportation Arrangement	999999	Unclassified Establishments (unable
488990	Other Support Activities for Transportation		to classify)
492000	Couriers and Messengers Couriers		
492110 492210	Local Messengers and Local Delivery		
493000	Warehousing and Storage		
493100	Warehousing & Storage (except lessors of		
100100	miniwarehouses & self-storage units)		
		1	
Utilities			
221000	Utilities Floatric Power Concretion, Transmission &		
221100	Electric Power Generation, Transmission & Distribution		
221210	Natural Gas Distribution		
221300	Water, Sewage & Other Systems		
Unrolet		†	
Unrelat 900000	ed Business Activities Unrelated Debt-financed Activities -		
900000	other than rental or real estate		
900001	Investment Activies by section 501(c) (7),		
50000 I	(9), or (17) organizations	1	
900002	Rental of Personal Property		
900002	Passive Income Activities with	1	
	Controlled Organizations		
900004	Exploited Exempt Activities		
	ale Trade	1	
421000	Wholesale Trade, Durable Goods		
421100	Motor Vehicle & Motor Vehicle Parts &	1	
	Supplies Wholesales		
421200	Furniture & Home Furnishing		
	Wholesalers	1	
421300	Lumber & Other Construction Materials		
	Wholesalers	1	

Wholesalers

Wholesalers

421400 421500

421600

421700

Professional & Commercial Equipment & Supplies Wholesalers

Metal & Mineral (except Petroleum)

Hardware, and Plumbing & Heating Equipment & Supplies Wholesalers

Electrical Goods Wholesalers